

2009 MUNICIPAL DATA SHEET

AMENDED  
ADOPTED  
BUDGET

MUNICIPALITY: Borough of WESTWOOD COUNTY: BERGEN

<u>John Birkner, Jr.</u>	<u>12/31/2011</u>
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
<u>Peter Grefrath</u>	<u>12/31/2009</u>
<u>William Phayre</u>	<u>12/31/2009</u>
<u>Ingrid Quinn</u>	<u>12/31/2010</u>
<u>Robert Miller</u>	<u>12/31/2010</u>
<u>John J. Sciara</u>	<u>12/31/2011</u>
<u>Cynthia Waneck</u>	<u>12/31/2011</u>

Municipal Officials	
<u>Karen Hughes</u>	<u>9/18/07</u>
Municipal Clerk	Date of Orig. Appt.
	C1358
	Cert No.
<u>Stephanie Stokes</u>	<u>T-1546</u>
Tax Collector	Cert No.
<u>Ray Herr</u>	<u>N0432</u>
Chief Financial Officer	Cert No.
<u>Gary J. Vinci</u>	<u>CR00411</u>
Registered Municipal Accountant	Lic No.
<u>Russell R. Huntington</u>	
Municipal Attorney	

Official Mailing Address of Municipality

Borough of Westwood

101 Washington Avenue

Westwood, NJ 07675

Fax #: (201) 664-5340


Please attach this to your 2009 Budget and Mail to:  
Director, Division of Local Government Services  
Department of Community Affairs  
P.O. Box 803  
Trenton, NJ 08625

Division Use Only	
Municode:	
Public Hearing Date:	

**2009  
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Westwood, County of Bergen for the Fiscal Year 2009

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 14th day of April, 2009 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

  
Clerk

101 Washington Avenue

Address

Westwood, NJ 07675

Address

(201) 664-7100

Phone Number

Certified by me, this 14th day of April, 2009

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 14th day of April, 2009

  
Registered Municipal Accountant  
Lerch, Vinci & Higgins, LLP

17-17 Route 208N, Fair Lawn, NJ 07410

Address

(201) 791-7100

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 14th day of April, 2009

  
Chief Financial Officer

**DO NOT USE THESE SPACES**

*(Do not advertise this Certification form)*

**CERTIFICATION OF ADOPTED BUDGET**

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY

Department of Community Affairs

Director of the Division of Local Government Services

Dated: \_\_\_\_\_, 2009

By: \_\_\_\_\_

**CERTIFICATION OF APPROVED BUDGET**

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY

Department of Community Affairs

Director of the Division of Local Government Services

Dated: \_\_\_\_\_, 2009

By: \_\_\_\_\_

**COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES**

The changes or comments which follow must be considered in connection with further action on this budget.

**BOROUGH OF WESTWOOD, COUNTY OF BERGEN**

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Westwood, County of Bergen, for the Fiscal Year 2009

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2009;

Be it Further Resolved, that said Budget be published in the Record in the issue of April 20, 2009.

The Governing Body of the Borough of Westwood does hereby approve the following as the Budget for the year 2009:

RECORDED VOTE (Insert last name)	Ayes	{ Grefrath	{	Abstained	{
		{ Phayre			{
		{ Quinn			{
		{ Miller			{
		{ Sciara		Absent	{
		{ Waneck			{

Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Council of the Borough of Westwood, County of Bergen, on April 14, 2009. A hearing on the Budget and Tax Resolution will be held at the Municipal Complex, on May 19, 2009 at 8:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2009 may be presented by taxpayers or other interested persons.

**EXPLANATORY STATEMENT  
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

		YEAR 2009	
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXX	XX
1. Appropriations within "CAPS"		XXXXXXXXXX	XX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}		11,211,407	00
2. Appropriations excluded from "CAPS"		XXXXXXXXXX	XX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}		3,806,563	00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		3,806,563	00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 97.5% Percent of Tax Collections		883,157	00
4. Total General Appropriations (Item 9, Sheet 29)			
Building Aid Allowance 2009 - \$ _____ for Schools-State Aid 2008 - \$ _____		15,901,127	00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		4,438,596	00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXX	XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		11,462,531	00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2008 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	15,392,371	00						
Budget Appropriations Added by N.J.S. 40A:4-87	48,068	00						
Emergency Appropriations	34,025	00						
Total Appropriations	15,474,464	00						
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	14,552,338	00						
Reserved	899,012	00						
Unexpended Balances Cancelled	23,540	00						
Total Expenditures and Unexpended Balances Cancelled	15,474,890	00						
Overexpenditures*	426	00						

**Explanations of Appropriations for  
"Other Expenses"**

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".

Some of the Items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.,

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, Insurance and many other items essential to the services rendered by municipal government.

\*See Budget Appropriation Items so marked to the right column "Expended 2008 Reserved."

**EXPLANATORY STATEMENT - (Continued)**  
**BUDGET MESSAGE**

I. General

To the Residents of the Borough of Westwood:

The 2009 Budget submitted herewith reflects the amount necessary for the support of the Municipal Operations.

Comparison of Tax Rates

At this time the Governing Body is unable to project with any accuracy the overall tax rate for the community. Both school and County tax requirements have not yet been finalized. Your Mayor and Council has only the authority to approve the "Local Municipal Budget". It is anticipated that the 2009 municipal tax rate will increase less than one tax point, or \$24 on an average home assessed at \$395,000. The table below is a comparison of the projected 2009 municipal tax rate, and the 2008 municipal tax rate.

	<u>Tax Rate</u>	
	<u>2008</u>	<u>Estimated for 2009</u>
Municipal	<u>\$0.669</u>	<u>\$0.675</u>

This year the Mayor and Council was confronted with a limit placed on Municipal expenditures. That limit is referred to as the "CAP" and provides that in the preparation of its annual budget a municipality shall limit any increase to the "Cost of Living Adjustment" ("COLA") or the index rate whichever is less, over the previous years final appropriation. A municipality may in any year in which the COLA is less than or equal to 2.5%, increases its allowable inside the "CAP" spending to 3.5% upon passage of a COLA rate ordinance. The COLA for 2009 is 3.5%. The governing body intends on adopting a COLA ordinance in order to increase the "CAP" to 3.5%.

II. Appropriations "CAP"

Chapter 68, Public Laws of 1976 (as revised as amended by P.L. 2004, c.74), places limits on municipal expenditures commonly referred to as the "CAP", which is actually calculated by a method established by the Law.

The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2008 Budget for Total General Appropriations, the following figures are deducted; Reserve for Uncollected Taxes, Debt Service, Capital Improvements, Emergency Authorizations and State of Federal Aid. Multiply this figure by .025, this gives you the basic "CAP" or the increase in appropriations over the 2008 Total General Appropriations.

In addition to the increase allowed above, other increases are allowed

- o increases funded by the added valuation from new construction and improvements
- o amounts approved by referendum.
- o amounts available from prior year "CAP" banks
- o cost of living adjustment

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

- 1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures).
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM** (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

**EXPLANATORY STATEMENT - (Continued)**  
**BUDGET MESSAGE**

II. Appropriation "CAP" (Continued)		III. TAX LEVY CAP	
The Municipal budget for the year 2009 has been prepared within the constraints composed by chapter 68, P.L. 1976, and chapter 49, P.L. 1983, commonly referred to as the "CAP" Laws, this imposes a limit on municipal expenditures which the Borough of Westwood has calculated as follows:		Chapter 62 of the Laws of 2007 established a formula that limits increases in the municipal tax levy. The levy cap is in addition to the existing appropriation CAP for municipalities. The core of the formula is a 4.0% increase to the previous year's tax levy, which is then subject to various modifications, exclusions and waiver requests. The formula to calculate the 2009 tax levy CAP is as follows:	
<u>Total Appropriations for the 2008 Budget</u>	\$15,392,371	2008 Amount to be Raised by Taxation	\$ 10,900,911
Add : Cap Based Adjustments - Pension Contributions	756,305	2008 Recycling Tax	13,516
Less: Cap Based Adjustment - Interlocal		2008 Capital Improvement Fund	<u>180,000</u>
Municipal Agreements	<u>(13,240)</u>		
Modifications:	16,135,436		10,707,395
Less:		4% CAP	428,296
Reserve for Uncollected Taxes	\$ 850,000	Adjusted Tax Levy Prior to Exclusions	
Municipal Debt Service	1,918,305		
Other Operations Excluded from "CAP"	2,205,928	State Formula Aid Loss	\$ 32,840
Capital Improvements	180,000	Change in Debt Service	(23,075)
Interlocal Agreements	72,000	Allowable Pension Increases	56,600
Public & Private Programs	<u>72,995</u>	Recycling Tax Appropriation	14,000
Total Modifications	<u>5,299,228</u>	Capital Improvement Fund	200,000
		Value of New Construction	<u>46,475</u>
			<u>326,840</u>
Amount Which "CAP" is Applied	10,836,208	Maximum Allowable Amount to be Raised by Taxation for 2009	11,462,531
Value of New Construction	46,475		
2.5% "CAP"	270,905	Proposed 2009 Amount to be Raised by Taxation	<u>\$ 11,462,531</u>
Additional "CAP" (to 3.5%)	108,362		
CAP Bank	<u>265,365</u>		
Total General Appropriations for Municipal Purposes Within "CAP"	\$ 11,527,315		
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>\$ 11,211,407</u>		
"CAP" Available for Subsequent Years	<u>\$ 319,158</u>		

Sheet 3c

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures).
  2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM
- (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).



**EXPLANATORY STATEMENT - (Continued)**  
**BUDGET MESSAGE**

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The Governing Body will be ready to answer and discuss, at the public hearing any questions regarding items in this budget subject to its control and discretion.

On May 19, 2009 at 8:00 P.M., at the Municipal Complex, Borough of Westwood, a hearing on the Municipal Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the budget adoption process. Information on the 2009 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting the Borough Administrator at 101 Washington Avenue, Westwood, New Jersey 07675, (201) 664-7100.

It is the intent of the Governing Body to not only scrutinize every request for spending but to pursue (within its legal powers) prompt collection of revenue and to find, if possible, new sources of income.

It is our belief that, in preparing this budget, we have exercised prudence, good judgement and sound fiscal policies. We wish also at this time to acknowledge the cooperation of all department heads and others who had a part in preparing this budget.

Your Governing Body

Sheet 3c-1

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

1. **HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures).
2. **A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM**  
(e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

# EXPLANATORY STATEMENT - (Continued)

## BUDGET MESSAGE

### ANALYSIS OF COMPENSATED ABSENCE LIABILITY

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Non-Union/Administrative	316.50	\$61,712		X	
Department of Public Works	426.25	114,138	X		
Police Department	1,390.50	900,276	X		
<b>Totals</b>	2,133.25	\$1,076,126			
<b>Total Funds Reserved as of end of 2008:</b>		0			
<b>Total Funds Appropriated in 2009:</b>		\$0			

## CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2008
		2009	2008	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	1,223,950.00	1,234,000.00	1,234,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Service</b>	<b>08-102</b>			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	1,223,950.00	1,234,000.00	1,234,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	<b>xxxxxxx</b>	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses	xxxxxxx			
Alcoholic Beverages	<b>08-103</b>	27,800.00	28,000.00	27,800.00
Other	<b>08-104</b>	21,500.00	19,000.00	21,586.00
Fees and Permits	<b>08-105</b>	54,000.00	132,500.00	54,126.00
Fines and Costs	xxxxxxx			
Municipal Court	<b>08-110</b>	200,000.00	180,000.00	209,384.00
Other	<b>08-109</b>			
Interest and Costs on Taxes	<b>08-112</b>	130,000.00	70,000.00	130,181.00
Interest and Costs on Assessments	<b>08-115</b>			
Parking Meters	<b>08-111</b>			
Interest on Investments and Deposits	<b>08-113</b>	85,000.00	282,000.00	87,237.00
Anticipated Utility Operating Surplus	<b>08-114</b>			
Recreation Fees	<b>08-117</b>	108,000.00	107,875.00	108,902.00

## BOROUGH OF WESTWOOD

SHEET 4a

## BOROUGH OF WESTWOOD

SHEET 5

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2008
		2009	2008	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>				
	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	240,000.00	249,000.00	240,814.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	XXXXXX			
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXX			
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriation</b>	<b>08-002</b>	<b>240,000.00</b>	<b>249,000.00</b>	<b>240,814.00</b>

**BOROUGH OF WESTWOOD**

SHEET 7

BOROUGH OF WESTWOOD

SHEET 8



CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2008
		2009	2008	
3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxxx	XXXXX	XXXXX	XXXXX
Recycling Tonnage Grant-Reserve	10-701		15,742.00	15,742.00
Drunk Driving Enforcement Fund-Reserve	10-702	10,015.00	6,144.00	6,144.00
Green Community Challenge Grant	10-703	3,000.00		
Alcohol Education and Rehabilitation Fund	10-704		6,693.00	6,693.00
Municipal Alliance on Alcoholism and Drug Abuse	10-705		11,500.00	11,500.00
Police Body Armor - State Share	10-706	2,335.00	2,784.00	2,784.00
200 Club	10-707			
Clean Communities	10-708		13,618.00	13,618.00
Graduated Driving License - Highway Safety	10-709		2,000.00	2,000.00
Over the Limit/ Under Arrest	10-710	4,922.00	5,000.00	5,000.00
Municipal Stormwater - Grant - DEP	10-711		10,207.00	10,207.00
Click It or Ticket	10-712	4,000.00	4,000.00	4,000.00
SHARE Grant - Police Pistol Range Study	10-713		20,000.00	20,000.00
Office of Smart Growth - Brownsfield - Police Pistol Range	10-714		20,500.00	20,500.00

# BOROUGH OF WESTWOOD

SHEET 9a

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2008
		2009	2008	
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	87,000.00	90,000.00	87,638.00
Assessment Trust Fund Surplus	08-118	10,000.00	10,000.00	10,000.00
Recycling Contract	08-119	25,000.00	65,000.00	85,734.00
Westwood House - Contribution in Lieu of Taxes	08-120	113,000.00	95,000.00	113,592.00
Westwood Parking Authority	08-121	45,000.00	25,000.00	45,000.00
Cellular One Lease Agreement	08-122	59,500.00	68,000.00	59,546.00
Cable TV Franchise Fees	08-123	45,527.00	35,000.00	45,683.00
Reserve for Payment of Bonds	08-124	50,000.00	50,000.00	50,000.00

## BOROUGH OF WESTWOOD

SHEET 10a

## CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2008
		2009	2008	
<b>SUMMARY OF REVENUES</b>				
	XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	1,223,950.00	1,234,000.00	1,234,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)</b>	<b>08-102</b>	0.00	0.00	0.00
<b>3. Miscellaneous Revenues:</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Section A: Local Revenues	<b>08-001</b>	626,300.00	819,375.00	639,216.00
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	1,281,449.00	1,309,965.00	1,314,289.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	240,000.00	249,000.00	240,814.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	<b>11-001</b>	105,116.00	71,000.00	10,285.00
Total Section E: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>	0.00	0.00	0.00
Total Section F: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public & Private Revenues	<b>10-001</b>	24,272.00	118,188.00	118,188.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	435,027.00	438,000.00	497,193.00
Total Miscellaneous Revenues	<b>13-099</b>	2,712,164.00	3,005,528.00	2,819,985.00
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	502,482.00	300,000.00	392,007.00
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>13-199</b>	4,438,596.00	4,539,528.00	4,445,992.00
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	11,462,531.00	10,900,911.00	xxxxxx
b) Addition to Local District School Tax	<b>07-191</b>			xxxxxx
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	11,462,531.00	10,900,911.00	11,666,986.00
<b>7. Total General Revenues</b>	<b>13-299</b>	15,901,127.00	15,440,439.00	16,112,978.00

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
General Administration							
Salaries and Wages	20-100-1	221,000.00	210,000.00		215,000.00	214,950.00	50.00
Other Expenses	20-100-2	50,310.00	71,825.00		75,325.00	73,038.00	2,287.00
Mayor and Council							
Salaries and Wages	20-110-1	37,050.00	36,900.00		37,040.00	37,039.00	1.00
Other Expenses	20-110-2	900.00	1,000.00		1,000.00	994.00	6.00
Municipal Clerk							
Salaries and Wages	20-120-1	112,500.00	135,000.00		136,000.00	134,486.00	1,514.00
Other Expenses	20-120-2	47,950.00	40,250.00		45,550.00	44,932.00	618.00
Other Expenses - Elections	20-120-2	10,500.00	20,700.00		10,481.00	10,481.00	-
Financial Administration							
Salaries and Wages	20-130-1	168,000.00	163,600.00		163,600.00	163,250.00	350.00
Other Expenses	20-130-2	37,830.00	41,000.00		36,000.00	29,100.00	6,900.00

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS (Continued)							
Audit Services	20-135-2	31,000.00	28,000.00		28,000.00	28,000.00	-
Revenue Collection							
Salaries and Wages	20-145-1	10,000.00	10,000.00		10,000.00	10,000.00	-
Other Expenses	20-145-2	20,775.00	16,250.00		18,350.00	18,281.00	69.00
Liquidation of Tax Title Liens	20-145-2	100.00	100.00		100.00	16.00	84.00
Tax Assessment Administration							
Salaries and Wages	20-150-1	64,300.00	52,300.00		55,900.00	55,894.00	6.00
Other Expenses	20-150-2	84,725.00	94,350.00		60,750.00	49,386.00	11,364.00
Legal Services							
Salaries and Wages	20-155-1	47,100.00	47,100.00		47,100.00	45,396.00	1,704.00
Other Expenses	20-155-2	136,272.00	122,000.00		122,000.00	111,865.00	10,135.00

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS (Continued)							
Engineering							
Other Expenses	20-165-2	31,500.00	31,500.00		31,500.00	20,323.00	11,177.00
Historical Sites Office							
Other Expenses	20-175-2	25.00	7,000.00		7,000.00	4,022.00	2,978.00
LAND USE ADMINISTRATION							
Planning Board / Board of Adjustment							
Salaries and Wages	21-180-1	17,000.00	19,000.00		24,700.00	23,760.00	940.00
Other Expenses	21-180-2	30,500.00	45,500.00		56,500.00	42,472.00	14,028.00
Codification of Ordinances				34,025.00	34,025.00	5,805.00	28,220.00
Other Code Enforcement - Housing Tax Force							-
Salaries and Wages	22-195-1	20,000.00					-
Other Expenses	22-195-2	4,000.00					-



## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE (N.J.S.A. 40A:4-45.3(00))							
General Liability Insurance (BJIF)	23-210-2	206,700.00	212,400.00		207,400.00	198,319.00	9,081.00
Workers Compensation Insurance (BJIF)	23-215-2	214,100.00	203,600.00		203,600.00	193,859.00	9,741.00
Employee Group Insurance (BMED)	23-220-2	1,123,640.00	980,500.00		970,500.00	926,067.00	44,433.00
PUBLIC SAFETY FUNCTIONS							
Police Department							
Salaries and Wages	25-240-1	3,220,270.00	3,095,000.00		3,095,000.00	2,980,248.00	114,752.00
Other Expenses	25-240-2	104,480.00	102,500.00		102,500.00	83,216.00	19,284.00
Acquisition of Police Vehicles	25-240-2	79,800.00	78,500.00		63,500.00	50,164.00	13,336.00
Police Reserves	25-240-2	8,200.00	8,200.00		8,200.00	8,085.00	115.00
Police Dispatch/911							
Salaries and Wages	25-250-1	174,000.00	169,000.00		169,000.00	163,909.00	5,091.00
Other Expenses	25-250-2	500.00	1,000.00		1,000.00	390.00	610.00
Office of Emergency Management							
Salaries and Wages	25-252-2	4,100.00	4,000.00		4,000.00	3,600.00	400.00
Other Expenses	25-252-2	450.00	1,200.00		1,200.00	651.00	549.00
Aid to Volunteer Ambulance Co.	25-260-2	22,000.00	22,000.00		22,000.00	22,000.00	-

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS (Continued)							
Fire Department							
Other Expenses	25-265-2	58,600.00	59,100.00		59,100.00	36,836.00	22,264.00
Clothing Allowance	25-265-2	41,000.00	41,000.00		41,000.00	41,000.00	-
Fire Hose and Foam	25-265-2	4,500.00	4,500.00		4,500.00	345.00	4,155.00
Fire Hydrant Service	25-265-2	125,000.00	107,500.00		122,930.00	112,677.00	10,253.00
Uniform Fire Safety Act (P.L. 1983, Ch. 383)							
Fire Official							
Salaries and Wages	25-265-1	63,700.00	62,300.00		62,300.00	61,896.00	404.00
Other Expenses	25-265-2	2,080.00	2,950.00		2,950.00	1,897.00	1,053.00
Life Hazard Use Fee Payments							
Other Expenses	25-265-2	2,500.00	2,500.00		2,500.00	2,490.00	10.00
Prosecutor							
Salaries and Wages	25-275-1	18,000.00	12,000.00		12,000.00	11,119.00	881.00

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS							
Streets and Road Maintenance							
Salaries and Wages	26-290-1	738,800.00	664,000.00		689,000.00	688,566.00	434.00
Other Expenses	26-290-2	213,300.00	229,200.00		200,949.00	149,180.00	51,769.00
Other Public Works Functions							
Shade Tree - Advisory Committee							
Other Expenses	26-300-2	7,615.00	14,500.00		14,500.00	1,003.00	13,497.00
Solid Waste Collection							
Sanitation - Garbage and Trash Collection	26-305-2	358,000.00	358,100.00		358,100.00	346,579.00	11,521.00
Recycling							
Salaries and Wages	26-305-1	10,000.00	20,000.00		15,703.00	15,703.00	-
Other Expenses	26-305-2						-
Buildings and Grounds							
Salaries and Wages	26-310-1	63,800.00	62,000.00		62,000.00	60,347.00	1,653.00
Other Expenses	26-310-2	82,650.00	84,400.00		79,400.00	72,643.00	6,757.00

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS (Continued)							
Vehicle Maintenance							
Other Expenses	26-315-2	72,000.00	93,000.00		83,000.00	55,010.00	27,990.00
							-
HEALTH AND HUMAN SERVICES FUNCTIONS							
Public Health Services							
Salaries and Wages	27-330-1	116,400.00	112,000.00		113,010.00	113,002.00	8.00
Other Expenses	27-330-2	116,594.00	107,028.00		107,028.00	106,139.00	889.00
Welfare / Administration of Public Assistance							
Salaries and Wages	27-345-1	26,400.00	25,800.00		22,187.00	20,801.00	1,386.00
Other Expenses	27-345-2	885.00	850.00		850.00	25.00	825.00
PARKS AND RECREATION FUNCTIONS							
Recreation Services and Programs							
Salaries and Wages	28-370-1	170,400.00	213,935.00		213,935.00	172,572.00	41,363.00
Other Expenses	28-370-2	80,140.00	91,005.00		91,005.00	73,069.00	17,936.00

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
OTHER COMMON OPERATING FUNCTIONS							
Celebration of Public Events							
Other Expenses	30-420-2	8,500.00	12,100.00		12,100.00	7,370.00	4,730.00
MUNICIPAL COURT							
Salaries and Wages	43-490-1	124,600.00	138,000.00		138,000.00	109,411.00	28,589.00
Other Expenses	43-490-2	17,790.00	22,200.00		22,200.00	11,317.00	10,883.00
Public Defender							
Salaries and Wages	43-495-1	8,000.00	5,000.00		5,000.00	4,959.00	41.00

## BOROUGH OF WESTWOOD

### CURRENT FUND - APPROPRIATIONS

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## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY EXPENSES AND BULK PURCHASES	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Electricity	31-430-2	150,000.00	140,000.00		150,000.00	135,504.00	14,496.00
Street Lighting	31-435-2	140,000.00	135,000.00		135,000.00	121,438.00	13,562.00
Telephone	31-440-2	54,500.00	66,000.00		66,000.00	59,623.00	6,377.00
Water	31-445-2	15,000.00	15,000.00		15,000.00	10,288.00	4,712.00
Water Testing Service	31-445-2						-
Natural Gas	31-446-2	55,000.00	55,000.00		55,000.00	42,167.00	12,833.00
Sewerage Processing and Disposal	31-455-2	28,500.00	28,000.00		28,000.00	20,977.00	7,023.00
Gasoline	31-460-2	125,000.00	145,000.00		145,000.00	105,404.00	39,596.00
Repairs to Traffic Lights	31-465-2	10,000.00	10,000.00		10,000.00	2,925.00	7,075.00
LANDFILL / SOLID WASTE DISPOSAL COSTS							
Garbage Tipping Fees	32-465-2	350,000.00	376,100.00		376,100.00	349,215.00	26,885.00
Total Operations (Item 8(A)) within "CAPS"	34-199	10,111,431.00	9,855,143.00	34,025.00	9,886,668.00	9,180,133.00	706,535.00
B. Contingent	35-470	1,000.00	1,000.00		1,000.00		1,000.00
Total Operations including Contingent - Within "CAPS"	34-201	10,112,431.00	9,856,143.00	34,025.00	9,887,668.00	9,180,133.00	707,535.00
Detail:							
Salaries & Wages	34-201-1	5,731,420.00	5,510,435.00	-	5,582,675.00	5,383,059.00	199,616.00
Other Expenses(Including Contingent)	34-201-2	4,381,011.00	4,345,708.00	34,025.00	4,304,993.00	3,797,074.00	507,919.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory							
Expenditures - Municipal within "CAPS"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(1) DEFERRED CHARGES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Emergency Authorizations	46-870-2			xxxxxx			xxxxxx
				xxxxxx			xxxxxx
Overexpenditure of 2008 Appropriation	46-871-2	426.00		xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
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				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx



## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(2) STATUTORY EXPENDITURES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Social Security System (O.A.S.I.)	36-472	240,000.00	230,000.00		232,500.00	232,210.00	290.00
Widow Pension (Per R.S. 43.12-28.1 & 28.2)	36-476	5,000.00	5,000.00		1,000.00	512.00	488.00
Defined Contribution Retirement Plan	36-477	1,000.00	1,000.00		5,000.00	5,000.00	
Police and Firemen's Retirement System of N.J.	36-475	642,560.00					-
Public Employees Retirement System	36-471	209,990.00					
							-
							-
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	1,098,976.00	236,000.00	-	238,500.00	237,722.00	778.00
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	11,211,407.00	10,092,143.00	34,025.00	10,126,168.00	9,417,855.00	708,313.00

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
EDUCATION FUNCTIONS				xxxxx	xxxxx	xxxxx	XXXXX
Maintenance of Free Public Library	29-390-2	717,900.00	691,220.00		691,220.00	676,440.00	14,780.00
UTILITY EXPENSES AND BULK PURCHASES							
Sewerage Processing and Disposal							
Other Municipalities - Contractual - Emerson	31-455-2	8,000.00	8,000.00		8,000.00		8,000.00
Bergen County Utilities Authority	31-455-2	752,670.00	714,917.00		714,917.00	714,917.00	-
Recycling Tonnage Tax	31-455-2	14,000.00	13,086.00		13,086.00	13,512.00	-
Length of Service Awards Program - LOSAP	25-265-2	80,000.00	80,000.00		80,000.00		80,000.00
STATUTORY EXPENDITURES							
Police and Fireman's Retirement System of New Jersey	36-475		546,315.00		546,315.00	546,312.00	3.00
Public Employees Retirement System			153,390.00		153,390.00	153,373.00	17.00
Reserve for State Tax Appeals	30-426-2	50,000.00					

## BOROUGH OF WESTWOOD

**CURRENT FUND - APPROPRIATIONS**

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## BOROUGH OF WESTWOOD

### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
Interlocal Municipal Service Agreements	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Welfare Agreement - Township of River Vale	42-100		7,000.00		7,000.00	5,150.00	1,850.00
Tax Assessors Agreements-Boro of New Milford & Woodcliff Lk	42-101	58,116.00	65,000.00		65,000.00	65,000.00	-
Total Interlocal Municipal Service Agreements	42-999	58,116.00	72,000.00	-	72,000.00	70,150.00	1,850.00

## BOROUGH OF WESTWOOD

### CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by							
Revenues (N.J.S. 40A:4-45.3h)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	-	-	-	-	-	-

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Federal and State Grants							
Municipal Alliance Program							-
State Share	41-705-2		11,500.00		11,500.00	1,620.00	9,880.00
Local Share	41-705-2		2,875.00		2,875.00	2,875.00	-
Alcohol Education and Rehabilitation-State Share	41-704-2		6,693.00		6,693.00	400.00	6,293.00
Drunk Driving Enforcement Fund - State Share	41-702-1	10,015.00	6,144.00		6,144.00	6,144.00	-
Police Body Armor							-
State Share	41-706-2	2,335.00	2,784.00		2,784.00	2,784.00	-
Municipal Recycling Assistance Program-State Share	41-701-2		15,742.00		15,742.00		15,742.00
Clean Communities Grant - State Share	41-708-2		13,618.00		13,618.00	13,618.00	-
Over the Limit/ Under Arrest	41-710-2	4,922.00	5,000.00		5,000.00		5,000.00
Green Community Challenge Grant	41-703-2	3,000.00					
200 Club	41-707-2						-
Graduated Driving License - Highway Safety	41-709-2		2,000.00		2,000.00		2,000.00
							-
							-

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
			xxxxxx				
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	xxxxxx	xxxxxx		xxxxxx	xxxxxx	xxxxxx	xxxxxx
Municipal Stormwater Grant DEP	41-711-2		10,207.00		10,207.00	3,546.00	6,661.00
Click It or Ticket	41-712-2	4,000.00	4,000.00		4,000.00	4,000.00	
Police Pistol Range Study	41-713-2		20,000.00		20,000.00		20,000.00
Office of Smart Growth - Police Pistol Range	41-714-2		20,500.00		20,500.00	27.00	20,473.00
							-
Total Public and Private Programs Offset by Revenues	40-999	24,272.00	121,063.00	-	121,063.00	35,014.00	86,049.00
Total Operations Excluded from "CAPS"	34-305	1,704,958.00	2,399,991.00	-	2,399,991.00	2,209,718.00	190,699.00
Detail:							
Salaries & Wages	34-305-1	68,131.00	78,144.00	-	78,144.00	76,294.00	1,850.00
Other Expenses	34-305-2	1,636,827.00	2,321,847.00	-	2,321,847.00	2,133,424.00	188,849.00



BOROUGH OF WESTWOOD

**CURRENT FUND - APPROPRIATIONS**

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
Public & Private Programs OFF-SET by Revenues	xxxxx	xxxxx		xxxxx	xxxxx	xxxxx	xxxxx
New Jersey Transportation Trust Fund Authority Act	41-865						
							-
Total Capital Improvements Excluded from "CAPS"	44-999	200,000.00	180,000.00	-	180,000.00	180,000.00	-

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	800,000.00	715,000.00		745,000.00	745,000.00	xxxxx
Payment of Bond Anticipation Notes and Capital Notes	45-925	114,000.00	114,000.00		114,000.00	114,000.00	xxxxx
Interest on Bonds	45-930	406,200.00	469,785.00		439,785.00	429,890.00	xxxxx
Interest on Notes	45-935	116,800.00	138,835.00		138,835.00	138,384.00	xxxxx
<b>Green Trust Loan Program:</b>	xxxxx	xxxxx		xxxxx	xxxxx	xxxxx	xxxxx
Economic Development Authority							xxxxx
Loan Repayments for Principal and Interest	45-940	26,900.00	42,485.00		42,485.00	42,480.00	xxxxx
Bergen County Improvement Authority							xxxxx
Loan Repayments for Principal and Interest	45-942						xxxxx
Environmental Infrastructure Trust/Fund Loans							xxxxx
Loan Repayments for Principal and Interest	45-943	430,900.00	438,200.00		438,200.00	425,011.00	xxxxx
Capital Lease Obligations Approved Prior to 7/1/2007							xxxxx
Principal	45-941						xxxxx
Interest	45-941						xxxxx
Capital Lease Obligations Approved After 7/1/2007							xxxxx
Principal	45-941						xxxxx
Interest	45-941						
Total Municipal Debt Service Excluded from "CAPS"	45-999	1,894,800.00	1,918,305.00	-	1,918,305.00	1,894,765.00	xxxxx

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	46-870			xxxxx			xxxxx
Special Emergency Authorizations - 5 years (N.J.S. 40A4-55)	46-875	6,805.00		xxxxx			xxxxx
Special Emergency Authorizations - 3 Years (N.J.S. 40A4-55.1 & 40A:4-55.13)	46-871			xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	6,805.00	-	xxxxx	-	-	xxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxx			xxxxx
Transferred to B.O.E. for Use of Local Schools (N) (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxx			xxxxx
				xxxxx			xxxxx
(G) With Prior Written Consent of Local Finance Board: Cash Deficit of Preceeding Year	46-885			xxxxx			xxxxx
				xxxxx			xxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	3,806,563.00	4,498,296.00	-	4,498,296.00	4,284,483.00	190,699.00

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
For Local School District Purposes - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
(1) Type 1 District School Debt Service	xxxxx						xxxxx
Payment of Bond Principal	48-920						xxxxx
Payment of Bond Anticipation Notes	48-925						xxxxx
Interest on Bonds	48-930						xxxxx
Interest on Notes	48-935						xxxxx
							xxxxx
Total of Type I District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures - Local School -Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations - Schools	29-406						xxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxx
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409	-	-	-	-	-	-
(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	-
(O) Total General Appropriations Excluded from "CAPS"	34-399	3,806,563.00	4,498,296.00	-	4,498,296.00	4,284,483.00	190,699.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	15,017,970.00	14,590,439.00	34,025.00	14,624,464.00	13,702,338.00	899,012.00
(M) Reserve for Uncollected Taxes	50-899	883,157.00	850,000.00		850,000.00	850,000.00	xxxxx
9. Total General Appropriations	34-499	15,901,127.00	15,440,439.00	34,025.00	15,474,464.00	14,552,338.00	899,012.00

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations	Do Not Write in this Space	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for							
Municipal Purposes within "CAPS"	34-299	11,211,407.00	10,092,143.00	34,025.00	10,126,168.00	9,417,855.00	708,313.00
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-4300	1,622,570.00	2,206,928.00	-	2,206,928.00	2,104,554.00	102,800.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	58,116.00	72,000.00	-	72,000.00	70,150.00	1,850.00
Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by revenues	40-999	24,272.00	121,063.00	-	121,063.00	35,014.00	86,049.00
Total Operations - Excluded from Caps	34-305	1,704,958.00	2,399,991.00	-	2,399,991.00	2,209,718.00	190,699.00
(C) Capital Improvements	44-999	200,000.00	180,000.00	-	180,000.00	180,000.00	-
(D) Municipal Debt Service	45-999	1,894,800.00	1,918,305.00	-	1,918,305.00	1,894,765.00	xxxxx
(E) Deferred Charges - Excluded from "CAPS"	46-999	6,805.00	-	XXXXXX	-	-	XXXXXX
(F) Judgements	37-480	-	-	-	-	-	-
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXX	-	-	XXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	-
(N) Transferred to Board to Education	29-405	-	-	XXXXXX	-	-	XXXXXX
(M) Reserve for Uncollected Taxes	50-899	883,157.00	850,000.00	XXXXXX	850,000.00	850,000.00	XXXXXX
Total General Appropriations	34-499	15,901,127.00	15,440,439.00	34,025.00	15,474,464.00	14,552,338.00	899,012.00

**BOROUGH OF WESTWOOD  
2009 MUNICIPAL BUDGET**

**Sheets 31 - 36 - Not Applicable to Municipal Budget and have been omitted from this document**

### DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2008
		2009	2008	
Assessment Cash	51-101		57,000	
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899		57,000	
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2008 Paid or Charged
		2009	2008	
Payment of Bond Principal	51-920		57,000	
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999		57,000	

### DEDICATED WATER UTILITY ASSESSMENT BUDGET

NOT APPLICABLE 14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2008
		2009	2008	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2008 Paid or Charged
		2009	2008	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			



DEDICATED ASSESSMENT BUDGET

N/A

UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated				Realized in Cash in 2008
		2009		2008		
Assessment Cash	53-101					
Deficit ( _____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2008 Paid or Charged
		2009		2008		
Payment of Bond Principal	53-920					
Payment of Bond Anticipation Notes	53-925					
Total _____ Utility Assessment Appropriations	53-999					

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2009 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat, Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act                      Recycling Fees; Parking Adjudication Act; Uniform Fire Safety Act Penalties Monies, Donations - September 11, 2001 World Trade Center; Recreation Trust Fund; Donations - Public Safety, Municipal Public Defender, Developer's Escrow Fund, Disposal of Forfeited Property; Outside Employment of Off-Duty Municipal Police Officer; Beautification of Municipal Property Donations are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)

## APPENDIX TO BUDGET STATEMENT

### COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

#### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2008

ASSETS		4446912	
Cash and Investments	1110100	4,446,912	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		
Federal and State Grants Receivable	1110200	34,479	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	1,715,292	00
Tax Title Liens Receivable	1110400	30,437	00
Property Acquired By Tax Title Lien Liquidation	1110500	3,188,600	00
Other Receivables	1110600	253,251	00
Deferred Charges Required to be in 2009 Budget	1110700	6,805	00
Deferred Charges Required to be in budgets Subsequent to 2009	1110800	27,220	00
Total Assets	1110900	9,702,996	00

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	2,005,169	00
Reserve for Receivables	2110200	5,187,580	00
Surplus	2110300	2,510,247	00
Total Liabilities, Reserves and Surplus		9,702,996	00

School Tax Levy Unpaid	2220100	None	
Less: School Tax Deferred	2220200	None	
*Balance Included in Above "Cash Liabilities"	2220300	None	

		YEAR 2008		YEAR 2007	
Surplus Balance, January 1st	2310100	2,468,159	00	2,000,508	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected: 2008 95.44%, 2007 98.38%)	2310200	34,350,559	00	32,475,088	00
Delinquent Taxes	2310300	392,007	00	345,505	00
Other Revenues and Additions to Income	2310400	3,682,089	00	3,944,588	00
Total Funds	2310500	40,892,814	00	38,765,689	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	14,601,354	00	13,941,604	00
School Taxes (Including Local and Regional)	2310700	19,584,138	00	18,888,235	00
County Taxes (Including Added Tax Amounts)	2310800	3,949,435	00	3,410,738	00
Special District Taxes	2310900				
Other Expenditures and Deductions From Income	2311000	281,665	00	56,953	00
Total Expenditures and Tax Requirements	2311100	38,416,592	00	36,297,530	00
Less: Expenditures to be Raised by Future Taxes	2311200	34,025	00		00
Total Adjusted Expenditures and Tax Requirements	2311300	38,382,567	00	36,297,530	00
Surplus Balance Remaining	2311400	2,510,247	00	2,468,159	00

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2009 Budget

Surplus Balance December 31, 2008	2311500	2,510,247	00
Current Surplus Anticipated in 2009 Budget	2311600	1,223,950	00
Surplus Remaining	2311700	1,286,297	00

(Important: This Appendix must be included in advertisement of Budget)

**2009**  
**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

**CAPITAL BUDGET**

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

☐ Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.

☐ No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

☐ 3 years. (Population under 10,000)

☒ 6 years. (Over 10,000 and all county governments)

☐ \_\_\_\_ years. (Exceeding minimum time period)

☐ Check if municipality is under 10,000 has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following exhibit projects the proposed Capital needs for the Borough for the years 2009 through 2014. This Budget does not provide an appropriation for the purpose outlined, nor does it firmly commit the Governing Body to the projects or amounts listed. As each program is proposed, your Governing Body will make further determinations as to need and method of financing. The following is a recap of the yearly program totals:

<u>Year</u>	<u>General Capital</u>
2009	\$2,047,300.00
2010	679,000.00
2011	556,000.00
2012	3,921,000.00
2013	369,500.00
2014	470,000.00
	<u>\$8,042,800.00</u>

CAPITAL BUDGET (Current Year Action)  
2009

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	Planned Funding Services For Current Year - 2009					6 TO BE FUNDED IN FUTURE YEARS
				5a 2009 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
<b>DPW</b>									
Dump Truck/Salter	D-1	270,000.00			6,500.00			123,500.00	140,000.00
Garbage Truck	D-2	410,000.00			0.00			0.00	410,000.00
Stumper	D-3	50,000.00			0.00			0.00	50,000.00
Tree Truck	D-4	200,000.00			0.00			0.00	200,000.00
Pick Up/Mason Dump	D-5	50,000.00			0.00			0.00	50,000.00
Truck Lift	D-6	12,300.00			615.00			11,685.00	
<b>Sub-Total DPW</b>		<b>992,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,115.00</b>	<b>0.00</b>	<b>0.00</b>	<b>135,185.00</b>	<b>850,000.00</b>
<b>RECREATION</b>									
					0.00			0.00	
McKinley Pk - Tennis Ct/Lites	R-2	100,000.00			0.00			0.00	100,000.00
Brookside Pk-Refurb/BB Courts	R-3	50,000.00			0.00			0.00	50,000.00
Westvale Pk-Community Ctr.	R-4	3,000,000.00			0.00			0.00	3,000,000.00
<b>Sub-Total Recreation</b>		<b>3,150,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,150,000.00</b>
<b>ADMINISTRATION</b>									
Road Resurfacing	A-1	1,700,000.00			12,500.00		200,000.00	237,500.00	1,250,000.00
Pascack Sewer Repair	A-2	1,350,000.00						1,350,000.00	
<b>Sub-Total Administration</b>		<b>3,050,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>1,587,500.00</b>	<b>1,250,000.00</b>

CAPITAL BUDGET (Current Year Action)  
2009

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	Planned Funding Services For Current Year - 2009					6 TO BE FUNDED IN FUTURE YEARS
				5a 2009 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
<b>LIBRARY</b>									
New Boiler	L-1	25,000.00			1,250.00			23,750.00	
					0.00			0.00	
Sub-Total Library		25,000.00	0.00		1,250.00	0.00	0.00	23,750.00	
<b>POLICE</b>									
Replacement of Portable Radios	P-1	39,000.00			650.00			12,350.00	26,000.00
Replacement of Dispatch Chairs	P-2	2,500.00			125.00			2,375.00	
Evidence Tracking System	P-4	5,000.00			250.00			4,750.00	
Evidence Room Storage System	P-5	3,000.00			150.00			2,850.00	
Replacement of Shotguns	P-6	13,500.00			675.00			12,825.00	
Upgrade Headquarters Radio System	P-7	150,000.00						150,000.00	
Upgrade Emergency 9-1-1 System	P-8	200,000.00						200,000.00	
Sub-Total Police		413,000.00	0.00	0.00	1,850.00	0.00	0.00	385,150.00	26,000.00

CAPITAL BUDGET (Current Year Action)  
2009

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	Planned Funding Services For Current Year - 2009					6 TO BE FUNDED IN FUTURE YEARS
				5a 2009 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
<b>FIRE DEPARTMENT</b>									
Tools & Equipment	F-1	35,000.00			0.00			0.00	35,000.00
Rescue Equipment	F-2	10,000.00			0.00			0.00	10,000.00
Turn Out Gear	F-3	49,500.00			600.00			11,400.00	37,500.00
Radio Pagers	F-4	42,500.00			275.00			5,225.00	37,000.00
Mobile Radios	F-5	6,500.00			0.00			0.00	6,500.00
Portable Radios	F-6	29,000.00			200.00			3,800.00	25,000.00
SCBA	F-7	165,000.00			1,750.00			33,250.00	130,000.00
Command Vehicle	F-8	45,000.00			0.00			0.00	45,000.00
<b>Sub-Total Fire Department</b>		<b>382,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,825.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53,675.00</b>	<b>326,000.00</b>
<b>CONSTRUCTION DEPARTMENT</b>									
Ford Escape Hybrid	C-1	30,000.00							30,000.00
<b>Sub-Total Construction Department</b>		<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>
<b>Total All Projects</b>		<b>8,042,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,540.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>2,185,260.00</b>	<b>5,632,000.00</b>

6 YEAR CAPITAL PROGRAM 2009-2014  
Anticipated Project Schedule and Funding Requirements

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2009	5b 2010	5c 2011	5d 2012	5e 2013	5f 2014
<b>DPW</b>									
Dump Truck/Salter		270,000.00		130,000.00		140,000.00			
Garbage Truck		410,000.00			190,000.00				220,000.00
Stumper		50,000.00			50,000.00				
Tree Truck		200,000.00					200,000.00		
Pick Up/Mason Dump		50,000.00						50,000.00	
Truck Lift		12,300.00		12,300.00					
<b>Sub-Total DPW</b>		<b>992,300.00</b>	<b>0.00</b>	<b>142,300.00</b>	<b>240,000.00</b>	<b>140,000.00</b>	<b>200,000.00</b>	<b>50,000.00</b>	<b>220,000.00</b>
<b>RECREATION</b>									
McKinley Pk - Tennis C/Lites		100,000.00			100,000.00				
Brookside Pk-Refurb/BB Courts		50,000.00				50,000.00			
Westvale Park - Community Center		3,000,000.00					3,000,000.00		
<b>Sub-Total Recreation</b>		<b>3,150,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>50,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADMINISTRATION</b>									
Road Resurfacing		1,700,000.00		450,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Pascack Sewer Repair		1,350,000.00		1,350,000.00					
<b>Sub-Total Administration</b>		<b>3,050,000.00</b>	<b>0.00</b>	<b>1,800,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>



6 YEAR CAPITAL PROGRAM 2009-2014  
Anticipated Project Schedule and Funding Requirements

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2009	5b 2010	5c 2011	5d 2012	5e 2013	5f 2014
<b>LIBRARY</b>									
New Boiler	L-1	25,000.00		25,000.00					
<b>Sub-Total Library</b>		<b>25,000.00</b>		<b>25,000.00</b>					
<b>POLICE</b>									
Replacement of Portable Radios	P-1	39,000.00		13,000.00	13,000.00	13,000.00			
Replacement of Dispatch Chairs	P-2	2,500.00		2,500.00					
Evidence Tracking System	P-4	5,000.00		5,000.00					
Evidence Room Storage System	P-5	3,000.00		3,000.00					
Replacement of Shotguns	P-6	13,500.00			13,500.00				
Upgrade Headquarters Radio S	P-7	150,000.00					150,000.00		
Upgrade Emergency 9-1-1 Syst	P-8	200,000.00					200,000.00		
<b>Sub-Total Police</b>		<b>413,000.00</b>	<b>0.00</b>	<b>23,500.00</b>	<b>26,500.00</b>	<b>13,000.00</b>	<b>350,000.00</b>	<b>0.00</b>	<b>0.00</b>

6 YEAR CAPITAL PROGRAM 2009-2014  
Anticipated Project Schedule and Funding Requirements

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2009	5b 2010	5c 2011	5d 2012	5e 2013	5f 2014
<b>FIRE DEPARTMENT</b>									
Tools & Equipment	F-1	35,000.00			8,500.00	8,500.00	9,000.00	9,000.00	
Rescue Equipment	F-2	10,000.00				10,000.00			
Turn Out Gear	F-3	49,500.00		12,000.00	9,000.00	9,500.00	9,500.00	9,500.00	
Radio Pagers	F-4	42,500.00		5,500.00	9,000.00	9,000.00	9,500.00	9,500.00	
Mobile Radios	F-5	6,500.00					6,500.00		
Portable Radios	F-6	29,000.00		4,000.00	6,000.00	6,000.00	6,500.00	6,500.00	
SCBA	F-7	165,000.00		35,000.00	30,000.00	30,000.00	35,000.00	35,000.00	
Command Vehicle	F-8	45,000.00					45,000.00		
<b>Sub-Total Fire Department</b>		<b>382,500.00</b>	<b>0.00</b>	<b>56,500.00</b>	<b>62,500.00</b>	<b>73,000.00</b>	<b>121,000.00</b>	<b>69,500.00</b>	<b>0.00</b>
<b>CONSTRUCTION DEPARTMENT</b>									
Ford Escape Hybrid	C-1	30,000.00				30,000.00			
<b>Sub-Total Construction Department</b>		<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total All Projects</b>		<b>8,042,800.00</b>	<b>0.00</b>	<b>2,047,300.00</b>	<b>679,000.00</b>	<b>556,000.00</b>	<b>3,921,000.00</b>	<b>369,500.00</b>	<b>470,000.00</b>

6 YEAR CAPITAL PROGRAM - 2009-2014  
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a Current Year 2009	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>DPW</b>										
Dump Truck/Salter	270,000.00		140,000.00	6,500.00			123,500.00			
Garbage Truck	410,000.00		410,000.00							
Stumper	50,000.00		50,000.00							
Tree Truck	200,000.00		200,000.00							
Pick Up/Mason Dump	50,000.00		50,000.00							
Truck Lift	12,300.00			615.00			11,685.00			
<b>Sub-Total DPW</b>	<b>992,300.00</b>		<b>850,000.00</b>	<b>7,115.00</b>	<b>0.00</b>	<b>0.00</b>	<b>135,185.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>RECREATION</b>										
McKinley Pk - Tennis Ct/Lites	100,000.00			5,000.00			95,000.00			
Brookside Pk-Refurb/BB Courts	50,000.00			2,500.00			47,500.00			
Westvale Park - Community Center	3,000,000.00			150,000.00			2,850,000.00			
<b>Sub-Total Recreation</b>	<b>3,150,000.00</b>			<b>157,500.00</b>			<b>2,992,500.00</b>			
<b>ADMINISTRATION</b>										
Road Resurfacing	1,700,000.00		1,250,000.00	12,500.00		200,000.00	237,500.00			
Pascack Sewer Repair	1,350,000.00						1,350,000.00			
<b>Sub-Total Administration</b>	<b>3,050,000.00</b>	<b>0.00</b>	<b>1,250,000.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>1,587,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

6 YEAR CAPITAL PROGRAM 2009-2014  
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a Current Year 2009	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>LIBRARY</b>										
New Boiler	25,000.00			1,250.00			23,750.00			
<b>Sub-Total Library</b>	<b>25,000.00</b>			<b>1,250.00</b>			<b>23,750.00</b>			
<b>POLICE</b>										
Replacement of Portable Radios	39,000.00		26,000.00	650.00			12,350.00			
Replacement of Dispatch Chairs	2,500.00			125.00			2,375.00			
Evidence Tracking System	5,000.00			250.00			4,750.00			
Evidence Room Storage System	3,000.00			150.00			2,850.00			
Replacement of Shotguns	13,500.00			675.00			12,825.00			
Upgrade Headquarters Radio Syst	150,000.00		150,000.00							
Upgrade Emergency 9-1-1 System	200,000.00		200,000.00							
<b>Sub-Total Police</b>	<b>413,000.00</b>	<b>0.00</b>	<b>376,000.00</b>	<b>1,850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

6 YEAR CAPITAL PROGRAM 2009-2014  
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a Current Year 2009	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>FIRE DEPARTMENT</b>										
Tools & Equipment	35,000.00		35,000.00							
Rescue Equipment	10,000.00		10,000.00							
Turn Out Gear	49,500.00		37,500.00	600.00			11,400.00			
Radio Pagers	42,500.00		37,000.00	275.00			5,225.00			
Mobile Radios	6,500.00		6,500.00							
Portable Radios	29,000.00		25,000.00	200.00			3,800.00			
SCBA	165,000.00		130,000.00	1,750.00			33,250.00			
Command Vehicle	45,000.00		45,000.00							
<b>Sub-Total Fire Department</b>	<b>382,500.00</b>		<b>326,000.00</b>	<b>2,825.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53,675.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CONSTRUCTION DEPARTMENT</b>										
Ford Escape Hybrid	30,000.00		30,000.00							
<b>Sub-Total Construction Depart</b>	<b>30,000.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total All Projects</b>	<b>8,042,800.00</b>	<b>0.00</b>	<b>2,832,000.00</b>	<b>183,040.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>4,827,760.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

SECTION 2 - UPON ADOPTION FOR YEAR 2009

RESOLUTION 09-168

Be It Resolved by the Governing Body of the Borough of Westwood, County of Bergen that the budget herein before set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$11,462,531 (Item 2 below) for municipal purposes, and  
(b) \$ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,  
(c) \$ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.  
(d) \$ (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

RECORDED VOTE

Ayes

( Grefrath  
( Miller  
( Phagre  
( Quinn  
( Scarama  
( Waneck

Nays

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Abstained

(  
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(

Absent

SUMMARY OF REVENUES

1. General Revenues

Surplus Anticipated	08-100	\$ 1,223,950
Miscellaneous Revenues Anticipated	13-099	\$ 2,712,164
Receipts from Delinquent Taxes	15-499	\$ 502,482
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$ 11,462,531
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 42	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	0-191	
Total Revenues	13-299	\$ 15,901,127

## SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXX	XXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 10,112,431
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,098,976
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,704,958
(c) Capital Improvements	44-999	\$ 200,000
(d) Municipal Debt Service	45-999	\$ 1,894,800
(e) Deferred Charges - Municipal	46-999	\$ 6,805
(f) Judgements	37-480	
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	
(g) Cash Deficit	46-885	
(k) For Local District School Purposes	29-410	
(m) Reserve for Uncollected Taxes	50-899	\$ 883,157
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 15,901,127

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 9th day of June, 2009. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2009 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 9th day of June, 2009, *Ruth H. Hughes*, Borough Clerk

MUNICIPALITY WESTWOOD OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated				Realized in Cash in 2008	APPROPRIATIONS	FCOA	Appropriated				Expended 2008			
		2009		2008					For 2009		For 2008		Paid or Charged		Reserved	
Amount To Be Raised By Taxation	54-190						Development of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
							Salaries & Wages	54-385-1								
Interest Income	54-113						Other Expenses	54-385-2								
		NOT APPLICABLE					Maintenance of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Reserve Funds:							Salaries & Wages	54-375-1								
							Other Expenses	54-375-2								
Public & Private Revenues:							Historic Preservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
							Salaries & Wages	54-176-1								
							Other Expenses	54-176-2								
Total Trust Fund Revenues:	54-299						Acquistion of Lands for Recre- ation and Conservation	54-915-2								
Summary of Program							Acquistion of Farmland	54-916-2								
Year Referendum Passed/Implemented:							Down Payments on Improvements	54-902-2								
Rate Assessed: \$ _____							Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Total Tax Collected to date \$ _____							Payment of Bond Principal	54-920-2							XXXXXX	XX
Total Expended to date \$ _____							Payment of Bond Anticipation									
Total Acreage Preserved to date _____							Notes and Capital Notes	54-925-2							XXXXXX	XX
							Interest on Bonds	54-930-2							XXXXXX	XX
Recreation land preserved in 2008: _____							Interest on Notes	54-935-2							XXXXXX	XX
Farmland preserved in 2008: _____							Reserve for Future Use	54-950-2								
							Total Trust Fund Appropriations:	54-499								



**Annual List of Change Orders Approved**  
Pursuant to N.J.A.C. 5:30-11

Contracting Unit: Borough of Westwood

Year Ending: December 31, 2008

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

1.

2.

3.

4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice).

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here ☒ and certify below.

6/9/09  
Date

  
Clerk of the Governing Body